

## DRAFT FY 2000 SGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| SGL Account |   |           | SGL Attributes |       |        |        |          |         |        |        |         |        |           |      |         |            | P&F/2002 or beyond |      |      |      |       |  |  |
|-------------|---|-----------|----------------|-------|--------|--------|----------|---------|--------|--------|---------|--------|-----------|------|---------|------------|--------------------|------|------|------|-------|--|--|
|             |   | Normal    | Begin          | Auth. | Def.   | Legis. | Pub. Law | Apport. | Reimb. | Avail. | Trans.  | Borrow | Expired/  | BEA  | Trans.  | Dir.Trans. | Dir. Trans.        | Adv. | Def. | Def. | Func- |  |  |
| No.         | Title   | Bal. Ind. | End            | Type  | Indef. | Ind.   | No.      | Cat.    | Flag   | Time   | Partner | Source | Unexpired | Cat. | To/From | Agency     | Account            | Flag | Liq. | Flag | tion  |  |  |
| 1010        | Fund Balance with Treasury  | D         | E              |       |        |        |          |         |        |        |         |        | A         |      |         |            |                    |      |      |      |       |  |  |
| 1120        | Imprest Funds   | D         | E              |       |        |        |          |         |        |        |         |        | U         |      |         |            |                    |      |      |      |       |  |  |
| 1130        | Funds Held by the Public  | D         | E              |       |        |        |          |         |        |        |         |        | A         |      |         |            |                    |      |      |      |       |  |  |
| 1195        | Other Monetary Assets   | D         | E              |       |        |        |          |         |        |        |         |        | A         |      |         |            |                    |      |      |      |       |  |  |
| 1330        | Receivable for Allocation Transfers   | D         | E              |       |        |        |          |         |        |        | F       |        | A         |      |         |            |                    |      |      |      |       |  |  |
| 1610        | Investments in U. S. Treasury Securities Issued by Public Debt                          | D         | Y              |       |        |        |          |         |        |        | F       |        | U         |      |         |            |                    |      |      |      |       |  |  |
| 1611        | Discount on U. S. Treasury Securities Issued by Public Debt                             | C         | E              |       |        |        |          |         |        |        | F       |        | U         |      |         |            |                    |      |      |      |       |  |  |
| 1612        | Premium on U. S. Treasury Securities Issued by Public Debt                              | D         | E              |       |        |        |          |         |        |        | F       |        | U         |      |         |            |                    |      |      |      |       |  |  |
| 1613        | Amortization of Discount and Premium on U. S. Treasury Securities Issued by Public Debt | D         | E              |       |        |        |          |         |        |        | F       |        | U         |      |         |            |                    |      |      |      |       |  |  |
| 1620        | Investments in Securities Other than Public Debt Securities                             | D         | Y              |       |        |        |          |         |        |        | F       |        | U         |      |         |            |                    |      |      |      |       |  |  |
| 1621        | Discount on Securities Other than Public Debt Securities                                | C         | E              |       |        |        |          |         |        |        | F       |        | U         |      |         |            |                    |      |      |      |       |  |  |
| 1622        | Premium on Securities Other than Public Debt Securities                                 | D         | E              |       |        |        |          |         |        |        | F       |        | U         |      |         |            |                    |      |      |      |       |  |  |
| 1623        | Amortization of Premium and Discount on Securities Other than Public Debt Securities    | D         | E              |       |        |        |          |         |        |        | F       |        | U         |      |         |            |                    |      |      |      |       |  |  |
| 2150        | Liability for Allocation Transfers  | C         | E              |       |        |        |          |         |        |        | F       |        | A         |      |         |            |                    |      |      |      |       |  |  |
| 4032        | Anticipated Contract Authority  | D         | E              | C     |        |        |          |         |        |        |         |        | U         |      |         |            |                    |      |      |      |       |  |  |
| 4034        | Anticipated Adjustments to Contract Authority   | C         | E              | C     |        |        |          |         |        |        |         |        | U         |      |         |            |                    |      |      |      |       |  |  |
| 4042        | Anticipated Borrowing Authority   | D         | E              | B     | I      |        |          |         |        |        |         |        | U         |      |         |            |                    |      |      |      |       |  |  |
| 4044        | Anticipated Reductions to Borrowing Authority   | C         | E              | B     |        |        |          |         |        |        |         |        | U         |      |         |            |                    |      |      |      |       |  |  |
| 4047        | Anticipated Transfers to Treasury   | C         | E              |       |        |        |          |         |        |        |         |        | U         |      |         |            |                    |      |      |      |       |  |  |
| 4060        | Anticipated Collections from on-Federal Sources   | D         | E              | S     |        |        |          |         |        |        | X       |        | U         |      |         |            |                    |      |      |      |       |  |  |
| 4070        | Anticipated Collections from Federal Sources  | D         | E              | S     |        |        |          |         |        |        | F       |        | U         |      |         |            |                    |      |      |      |       |  |  |
| 4111        | Debt Liquidation Appropriations   | D         | E              | P     |        | Y      | Y        |         |        |        |         |        | U         | Y    |         |            |                    |      |      |      |       |  |  |
| 4112        | Deficiency Appropriations   | D         | E              | P     |        | Y      | Y        |         |        |        |         |        | U         | Y    |         |            |                    |      | D    | D    |       |  |  |
| 4114        | Appropriated Trust or Special Fund Receipts   | D         | Y              | P     |        | Y      |          |         |        |        |         |        | U         | Y    | Y       | Y          | Y                  |      |      |      |       |  |  |
| 4115        | Loan Subsidy Appropriation - Definite - Current   | D         | E              | P     | D      | Y      | Y        |         |        |        |         |        | U         | Y    |         |            |                    |      |      |      |       |  |  |
| 4116        | Entitlement Loan Subsidy Appropriation - Indefinite                                     | D         | E              | P     | I      | Y      | Y        |         |        |        |         |        | U         | Y    |         |            |                    |      |      |      |       |  |  |
| 4117        | Loan Administrative Expense Appropriation - Definite - Current                          | D         | E              | P     | D      | Y      | Y        |         |        |        |         |        | U         | Y    |         |            |                    |      |      |      |       |  |  |

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| 4118 | Re-estimated Loan Subsidy Appropriation -Indefinite-Permanent | D              | E             | P                    | I              | Y              | Y               |                 |                |                |                   |                  | U                     | Y           |                   |                       |                        |              |              |              |               |
| 4119 | Other Appropriations Realized                                 | D              | E             | P                    |                | Y              | Y               |                 |                |                |                   |                  | U                     | Y           |                   |                       |                        |              |              |              |               |
| 4120 | Appropriations Anticipated - Indefinite                       | D              | E             | P                    | I              | Y              |                 |                 |                |                |                   |                  | U                     | Y           |                   |                       |                        |              |              |              |               |
| 4121 | Loan Subsidy Appropriation - Indefinite - Current             | D              | E             | P                    | I              | Y              | Y               |                 |                |                |                   |                  | U                     | Y           |                   |                       |                        |              |              |              |               |
| 4125 | Loan Modification Adjustment Transfer Appropriation           | D              | Y             | P                    |                | Y              | Y               |                 |                |                |                   |                  | U                     | Y           | Y                 | Y                     | Y                      |              |              |              |               |
| 4131 | Current-Year Contract Authority Realized - Definite           | D              | E             | C                    | D              |                | Y               |                 |                |                |                   |                  | U                     |             |                   |                       |                        |              |              |              |               |
| 4132 | Current-Year Contract Authority Realized - Indefinite         | D              | E             | C                    | I              |                | Y               |                 |                |                |                   |                  | U                     |             |                   |                       |                        |              |              |              |               |
| 4133 | Actual Adjustments to Contract Authority                      | C              | E             | C                    | Y              |                |                 |                 |                |                |                   |                  | A                     |             |                   |                       |                        |              |              |              |               |
| 4135 | Contract Authority Liquidated                                 | C              | E             | C                    | Y              |                |                 |                 |                |                |                   |                  | A                     |             |                   |                       |                        |              |              |              |               |
| 4138 | Resources Realized from Contract Authority                    | D              | E             | C                    | Y              |                |                 |                 |                |                |                   |                  | A                     |             |                   |                       |                        |              |              |              |               |
| 4139 | Contract Authority Carried Forward                            | D              | Y             | C                    | Y              |                |                 |                 |                |                |                   |                  | A                     |             |                   |                       |                        |              |              |              |               |
| 4141 | Current-Year Borrowing Authority Realized - Definite          | D              | E             | B                    | D              |                | Y               |                 |                |                |                   | Y                | U                     |             |                   |                       |                        |              |              |              |               |
| 4142 | Current-Year Borrowing Authority Realized - Indefinite        | D              | E             | B                    | I              |                | Y               |                 |                |                |                   | Y                | U                     |             |                   |                       |                        |              |              |              |               |
| 4143 | Actual Reductions to Borrowing Authority                      | C              | E             | B                    | Y              |                |                 |                 |                |                |                   | Y                | A                     |             |                   |                       |                        |              |              |              |               |
| 4145 | Borrowing Authority Converted to Cash                         | C              | E             | B                    | Y              |                |                 |                 |                |                |                   | Y                | A                     |             |                   |                       |                        |              |              |              |               |
| 4147 | Actual Transfers to Treasury                                  | C              | E             |                      |                |                |                 |                 |                |                | F                 |                  | A                     |             |                   |                       |                        |              |              |              |               |
| 4148 | Resources Realized from Borrowing Authority                   | D              | E             | B                    | Y              |                |                 |                 |                |                |                   |                  | A                     |             |                   |                       |                        |              |              |              |               |
| 4149 | Borrowing Authority Carried Forward                           | D              | Y             | B                    | Y              |                |                 |                 |                |                |                   | Y                | A                     |             |                   |                       |                        |              |              |              |               |
| 4150 | Reappropriations  | D              | E             | R                    |                |                |                 |                 |                |                |                   |                  | U                     | Y           |                   |                       |                        |              |              |              |               |
| 4160 | Anticipated Transfers - Current-Year Authority                | D              | E             |                      |                |                |                 |                 |                |                |                   |                  | U                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4165 | Anticipated Allocation Transfers of Current-Year Authority    | D              | E             |                      |                |                |                 |                 |                |                |                   |                  | U                     |             | Y                 |                       |                        |              |              |              |               |
| 4170 | Transfers - Current-Year Authority                            | D              | E             |                      |                |                | Y               |                 |                |                |                   |                  | U                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4175 | Allocation Transfers of Current-Year Authority                | D              | E             |                      |                |                |                 |                 |                |                |                   |                  | U                     | Y           | Y                 |                       |                        |              |              |              |               |
| 4176 | Allocation Transfer - Prior-Year Balances                     | D              |               |                      |                |                |                 |                 |                |                | F                 |                  | A                     |             |                   |                       |                        |              |              |              |               |
| 4180 | Anticipated Transfers - Prior-Year Balances                   | D              | E             |                      |                |                |                 |                 |                |                |                   |                  | U                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4190 | Transfers - Prior-Year Balances                               | D              | E             |                      |                |                |                 |                 |                |                |                   |                  | A                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4195 | Transfer of Obligated Balances                                | D              | E             |                      |                |                |                 |                 |                |                | F                 |                  | A                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4201 | Total Actual Resources - Collected                            | D              | Y             |                      |                |                |                 |                 |                |                |                   |                  | A                     |             |                   |                       |                        |              |              |              |               |
| 4210 | Anticipated Reimbursements and Other Income                   | D              | E             |                      |                |                |                 |                 |                |                |                   |                  | U                     |             | Y                 | Y                     |                        |              |              |              |               |
| 4215 | Anticipated Trust Fund Expenditure Transfers                  | D              | E             |                      |                |                |                 |                 |                |                |                   |                  | U                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4221 | Unfilled Customer Orders Without Advance                      | D              | Y             | S                    |                |                |                 |                 |                |                | E                 |                  | A                     |             | Y                 | Y                     | Y                      |              |              |              |               |

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| 4222 | Unfilled Customer Orders With Advance                             | D              | Y             | S            |              |                  |                  |                |                |                |                |                   | A                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4225 | Appropriation Trust Fund Expenditure Transfers -<br>Receivable    | D              | Y             | S            |              |                  |                  |                |                |                | F              |                   | A                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4251 | Reimbursements and Other Income Earned -<br>Receivable            | D              | Y             | S            |              |                  |                  |                |                |                | E              |                   | A                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4252 | Reimbursements and Other Income Earned -<br>Collected             | D              | E             | S            |              |                  |                  |                |                |                |                |                   | A                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4255 | Appropriation Trust Fund Expenditure Transfers -<br>Collected     | D              | E             | S            |              |                  |                  |                |                |                | F              |                   | A                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4261 | Actual Collection of Fees   | D              | E             | S            |              |                  |                  |                |                |                | X              |                   | A                     |             |                   |                       |                        |              |              |              |               |
| 4262 | Actual Collection of Loan Principal                               | D              | E             | S            |              |                  |                  |                |                |                | X              |                   | A                     |             |                   |                       |                        |              |              |              |               |
| 4263 | Actual Collection of Loan Interest                                | D              | E             | S            |              |                  |                  |                |                |                | X              |                   | A                     |             |                   |                       |                        |              |              |              |               |
| 4264 | Actual Collection of Rent   | D              | E             | S            |              |                  |                  |                |                |                | X              |                   | A                     |             |                   |                       |                        |              |              |              |               |
| 4265 | Actual Collections from Sale of Foreclosed Property               | D              | E             | S            |              |                  |                  |                |                |                | X              |                   | A                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4266 | Other Actual Collections - on-Federal                             | D              | E             | S            |              |                  |                  |                |                |                | X              |                   | A                     |             |                   |                       |                        |              |              |              |               |
| 4271 | Actual Program Fund Subsidy Collected - Definite -<br>Current     | D              | E             | S            | D            |                  |                  |                |                |                | F              |                   | A                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4272 | Actual Program Fund Subsidy Collected - Indefinite -<br>Permanent | D              | E             | S            | I            |                  |                  |                |                |                | F              |                   | A                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4273 | Interest Collected from Treasury                                  | D              | E             | S            |              |                  |                  |                |                |                | F              |                   | A                     |             |                   |                       |                        |              |              |              |               |
| 4274 | Actual Program Fund Subsidy Collected - Indefinite -<br>Current   | D              | E             | S            | I            |                  |                  |                |                |                | F              |                   | A                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4275 | Actual Collections from Liquidating Fund                          | D              | E             | S            |              |                  |                  |                |                |                | F              |                   | A                     |             |                   |                       |                        |              |              |              |               |
| 4276 | Actual Collections from Financing Fund                            | D              | E             | S            |              |                  |                  |                |                |                | F              |                   | A                     |             |                   |                       |                        |              |              |              |               |
| 4277 | Other Actual Collections - Federal                                | D              | E             | S            |              |                  |                  |                |                |                | F              |                   | A                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4281 | Actual Program Fund Subsidy Receivable - Definite -<br>Current    | D              | Y             | S            | D            |                  |                  |                |                |                | F              |                   | A                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4282 | Actual Program Fund Subsidy Receivable -<br>Indefinite -Permanent | D              | Y             | S            | I            |                  |                  |                |                |                | F              |                   | A                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4283 | Interest Receivable from Treasury                                 | D              | Y             | S            |              |                  |                  |                |                |                | F              |                   | A                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4284 | Actual Program Fund Subsidy Receivable -<br>Indefinite - Curren   | D              | Y             | S            | I            |                  |                  |                |                |                | F              |                   | A                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4285 | Receivable from the Liquidating Fund                              | D              | Y             | S            |              |                  |                  |                |                |                | F              |                   | A                     |             |                   |                       |                        |              |              |              |               |
| 4286 | Receivable from the Financing Fund                                | D              | Y             | S            |              |                  |                  |                |                |                | F              |                   | A                     |             |                   |                       |                        |              |              |              |               |
| 4287 | Other Federal Receivables   | D              | Y             | S            |              |                  |                  |                |                |                | F              |                   | A                     |             |                   |                       |                        |              |              |              |               |
| 4310 | Anticipated Recoveries of Prior-Year Obligations                  | D              | E             |              |              |                  |                  |                |                |                |                |                   | U                     |             |                   |                       |                        |              |              |              |               |
| 4350 | Canceled Authority  | C              | E             |              |              |                  |                  |                |                |                |                |                   | A                     |             |                   |                       |                        |              |              |              |               |
| 4391 | Adjustments to Indefinite o-Year Authority                        | C              | E             |              | I            |                  |                  |                |                |                |                |                   | U                     |             |                   |                       |                        |              |              |              |               |

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| 4392 | Rescissions - Current-Year   | C              | E             | Y            | D            |                  |                  | Y              |                |                |                | Y                 | U                     |             |                   |                       |                        |              |              |              |               |
| 4393 | Rescissions - Prior-Year   | C              | E             | Y            | D            |                  |                  | Y              |                |                |                | Y                 | U                     | Y           |                   |                       |                        |              |              |              |               |
| 4395 | Authority Unavailable Pursuant to Public Law - Temporary                                     | C              | Y             |              |              |                  |                  | Y              |                |                |                |                   | U                     |             |                   |                       |                        |              |              |              |               |
| 4396 | Authority Permanently not Available Pursuant to Public Law                                   | C              | E             |              |              |                  |                  | Y              |                |                |                |                   | A                     | Y           |                   |                       |                        |              |              |              |               |
| 4420 | Unapportioned Authority - Pending Rescission   | C              | E             |              |              |                  |                  |                |                |                |                |                   | U                     |             |                   |                       |                        |              |              |              |               |
| 4430 | Unapportioned Authority - OMB Deferral   | C              | E             |              |              |                  |                  |                |                |                |                |                   | U                     |             |                   |                       |                        |              |              |              |               |
| 4450 | Unapportioned Authority  | C              | Y             |              |              |                  |                  |                |                |                |                |                   | U                     |             |                   |                       |                        |              |              |              |               |
| 4510 | Apportionments   | C              | E             |              |              |                  |                  |                |                |                | Y              |                   | U                     |             |                   |                       |                        |              |              |              |               |
| 4590 | Apportionments Unavailable - Anticipated Resources   | C              | E             |              |              |                  |                  |                |                |                | Y              |                   | U                     |             |                   |                       |                        |              |              |              |               |
| 4610 | Allotments - Realized Resources  | C              | E             |              |              |                  |                  |                |                |                | Y              |                   | U                     |             |                   |                       |                        |              |              | Y            |               |
| 4620 | Unobligated Funds - Not Subject to Apportionment   | C              | Y             |              |              |                  |                  |                |                |                | A              |                   | U                     |             |                   |                       |                        |              |              |              |               |
| 4630 | Funds - Not Available for Commitment/Obligation  | C              | E             |              |              |                  |                  |                |                |                |                |                   | U                     |             |                   |                       |                        |              |              |              |               |
| 4650 | Allotments - Expired Authority   | C              | Y             |              |              |                  |                  |                |                |                |                |                   | E                     |             |                   |                       |                        |              |              |              |               |
| 4700 | Commitments  | C              | E             |              |              |                  |                  |                |                |                | Y              |                   | U                     |             |                   |                       |                        |              |              | Y            |               |
| 4801 | Unexpended Obligations - Unpaid  | C              | Y             |              |              |                  |                  |                | Y              | Y              |                |                   | A                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4802 | Unexpended Obligations - Prepaid/Advanced  | C              | Y             |              |              |                  |                  |                | Y              | Y              |                |                   | A                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4831 | Unexpended Obligations, Transferred - Unpaid   | C              | E             |              |              |                  |                  |                |                |                |                | F                 | U                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4832 | Unexpended Obligations, Transferred - Prepaid/Advanced                                       | C              | E             |              |              |                  |                  |                |                |                |                |                   | U                     |             |                   |                       |                        |              |              |              |               |
| 4871 | Downward Adjustments of Prior-Year Unpaid Unexpended Obligations                             | D              | E             |              |              |                  |                  |                |                |                |                |                   | A                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected | D              | E             | S            |              |                  |                  |                |                |                |                |                   | A                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4881 | Upward Adjustments of Prior-Year Unpaid Unexpended Obligations                               | C              | E             |              |              |                  |                  |                | Y              | Y              |                |                   | A                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4882 | Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations                     | C              | E             |              |              |                  |                  |                | Y              | Y              |                |                   | A                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4901 | Expended Authority - Unpaid  | C              | Y             |              |              |                  |                  |                | Y              | Y              |                |                   | A                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4902 | Expended Authority - Paid  | C              | E             |              |              |                  |                  |                | Y              | Y              |                |                   | A                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4931 | Expended Authority, Transferred - Unpaid   | C              | Y             |              |              |                  |                  |                |                |                |                | F                 | U                     |             | Y                 | Y                     | Y                      |              |              |              |               |
| 4971 | Downward Adjustments of Prior-Year Unpaid Expended Authority                                 | D              | E             |              |              |                  |                  |                |                |                |                |                   | A                     |             |                   | Y                     | Y                      |              |              |              |               |
| 4972 | Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected                 | D              | E             | S            |              |                  |                  |                |                |                |                |                   | A                     |             |                   | Y                     | Y                      |              |              |              |               |

## DRAFT FY 2000 SGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

|      |  | Normal    | Begin | Auth. | Def.   | Legis. | Pub. Law | Apport. | Reimb. | Avail. | Trans.  | Borrow | Expired/  | BEA  | Trans.  | Dir. Trans. | Dir. Trans. | Adv. | Def. | Def. | Func- |
|------|--|-----------|-------|-------|--------|--------|----------|---------|--------|--------|---------|--------|-----------|------|---------|-------------|-------------|------|------|------|-------|
| No.  | Title  | Bal. Ind. | End   | Type  | Indef. | Ind.   | No.      | Cat.    | Flag   | Time   | Partner | Source | Unexpired | Cat. | To/From | Agency      | Account     | Flag | Liq. | Flag | tion  |
| 4981 | Upward Adjustments of Prior-Year Unpaid Expended Authority | C         | E     |       |        |        |          | Y       | Y      |        |         |        | A         |      |         | Y           | Y           |      |      |      |       |
| 4982 | Upward Adjustments of Prior-Year Paid Expended Authority   | C         | E     |       |        |        |          | Y       | Y      |        |         |        | A         |      |         | Y           | Y           |      |      |      |       |